

HALL COUNTY BOARD OF EQUALIZATION JULY 12, 2005

CALL TO ORDER The meeting was called to order by Chairman Lancaster

ROLL CALL – Present on roll call were

Scott Arnold, Jim Eriksen, Dick Hartman, Bob Humiston, Bud Jeffries, Pam Lancaster
Bob rye

Document for the record

- Copy of the certification of completing of the revision of the assessment roll
- Copy of the average levels of assessment of residential, commercial and agricultural properties
- Copy of the County Board resolution appointing referees
- Copy of the notice to taxpayer upon filing property valuation protest
- Copy of agreement between Hall County Board and Great Plains Appraisal
- Copy of policies and procedures of Hall County Assessor's Office
- Copy of 2002 Price Per Acre Sheet for Land Valuation Groups
- Copy of postcard notice sent to taxpayers after the informal hearings showing valuation change if any

2005 BOE Procedures

Soil conversion

Acre sheet

Notice to taxpayer after review

Lancaster announced 10 minutes time limit per person

Tape 1 side A 1 to 80

#354 Jan Anderson present through the informal protests 2406 river view drive morning side acres 1500 sq feet 167390 referees neglected to talk to him about the lot has an 16 ft easement and on back and 8 ft on one side 16 on one side and on back reviewed the comparables in the area lot 30,225 others re lower her lot is only 83 ft wide could only use 67 feet of the lot to build high because of the easements referenced 1616 stagecoach larger and same value as her lot also noted some sales that occurred in June noted sales in the area as submitted on the hand out requesting land to 20,000 and the improvement 107781 total 127781 was decreased to 155,000

Tape A 83 to 158

#1412 and #1413 Jeanne & Dale Whitefoot 1764 Military Road protesting the value of the home been there 70 years house is settling roof leaks was reduced if tried to sell 30,000 to 35,000 new value 47,642 raised to 99,000 was dropped to 47,327 took hose back to what it was it was lower other increase was on the land

#1413 Jeanne & Dale Whitefoot property in Harrison township one grain bin improvement is grain bin requesting value of grain bin to be 457.00 protesting the land the wells are going dry the recharge on the wells are dry question on the grain bin need to compare the cost of the bins bin is empty now

Tape a 159 to 198

#1174 James Smith 115 south sycamore across the street 92,458 rental property referee agreed that the location need to be considered Darrell received 625.00 a month tenants did not get in it will consider it

Tape 1 200 to 222

#39 Anita Hansen townhouse square feet 2200 sq feet next door 1400 sq feet concern why hers is higher next door 78,000 hers is at 94,000 Darrell will look at this

Tape a 223 to 259

#1366 Rick Olsen had an appraisal done would like to have the appraisal value bring down to that amount at the informals appraisal done 6/23 appraisal at 190,000 reviewed the appraisal stated that there were no sales pulled comp in the neighborhood

Tape A 260 to 303

#939 Willy Skala talked to the referees would leave at the previous value when card was received it was increased the BOE will make the decision raised 30,000 comp and sales from the area support that it should stay the same would like the comparisons the comparisons from referees

Tape A 304 to 369

#53 Ron miller by super bowl concern because of the order complaint on the odor in the newspaper had information on sales these home had finished basements his does not property value was 71,000 to 98,000 was lowered to 86,000 he thinks still to high also have easements on three sides of the property 10 feet on each side and 20 feet easement on the back odor will not increase the value was adjustment lowered 12,000

Tape A 370 to 500

#9 Phyllis Frederiksen built a building in Grand Island same building was at 76,000 new value of building in Alda is lowered by 44,000 paid his taxes how are they coming up with value built for 90,000 did drop 44,000 he is going to apply for homestead exemption

Tape A 501 to 511

#306 Kay Dwinell 2503 Pioneer Blvd increased 23,000 and 50,000 this year value to high referee came out and did a walk through recommended 85,000 1400 sq feet not aware of sales in the area is the processed used to determine value the same as insurance company use requesting be reduced to 90,000 was 98,303 now at 97,503 purchased three years ago 2002

Tape a 512 to 574 Tape B 1 to 25

#1745 Andrew Bolin 2428 Pioneer Blvd one sold across drive way underground sprinklers it sold for 94,000 theirs in Parkview sub water contamination area not a selling point easement on property does not have drywall discussed the condition of the home now at 109,500 across street sold for 94,000 sale at 2124 Pioneer blvd Darrel pulled comps on pioneer blvd 69.62 sq ft sales are all at 68.00 to 69.00 and 72.00 sq ft will pull the comp across the street

Tape B 26 to 87

#244 Wayne Swadley 103 Ponderosa Drive eights on cement slabs he has no basement paid 215,000.00 lawns and shrubs put in lawn slopped to the house the basement was

not waterproof. Steps and Patio has 3 sump pumps going still has water it is ground water total value is 198,151.00 Darrell do have comps did not come in will do an inspection

Tape B 88 to 147

#1279 David Job 122 east 8th street has done remodeling he has tried to increase the value of the property trying to replace the planning and plaster it is 3 bedrooms not at 72,598 was at 54,000 will schedule an inspection

Tape B 149 to 264

#1018 and #1019 Delores Stueven increased 10,000 comparing it to 622 West 12th was at 2,000 was reduced to 75,727 her home is older. Neighbors that live next to it was lowered by 6,726 concern on the area where is the one family zoning 622 West 12th is the comp

#1019 Delores Stueven 618 West 12th is her rental 53,000 to 58,000 concerned on the price per sq foot higher than the neighbors

Tape B 265 to 289

#1076 Alvin Reimers, Darrel will look at this property

Tape B 290 to 506

#664 Sidney & Jeanette Moe 664 705 Dean St. 72,700 to 106,663 filled in a pool no longer there depreciated and was lowered 1,065 there were comps concern on a small shed the value is at 4,000 that cost him 500.00 to build comps are five miles away concern on them used St. Paul road and two locations on Eilenstein Road the computer pulled comps that were not good this year winded up 19,000

Tape 506

113 Mark Peters 615 dean street no city water or police want to get the street blacktopped but has not happened 71,760 now terc action raised it 2004 raised and board removed he terc increase only 10 house one block long location.

Tape b 507 to 575

#272 and #273 Orval Nouzovsky on capital avenue is valued at 105,293 have some comps and there was no change.

#273 Orval Nouzovsky on 20th street this one was lowered over valued Darrel set up an appointment

Tape 2 Side A 1 to 46 3:50 p.m.

#343 Rachel Jensen 2413 west division the house was lowered and she has concerns that the land was not lowered no improvements now at 101,551 concern that the home is so old

Tape 2 Side a 47 to 85

#1258 Melvin Meyer protested one property 512 and 514 South Elm went to 114,000 to 146,000 Darrel has comp sales on duplexes it was listed for sale at 125,000 \$550.00 for each side

Tape 2 Side A 87 to 120

#694 Virgil Berney is now at 232,019 had the problem in the lake questioned the comp that he used found a range that sold 2,864 his 2,763 both on hidden lake 57.60 used at the cost and come up with 154,000 stared at 160,000 look at the comps

Tape 2 Side a 123 to 151

#123 Marie Gonzalez- home 317 east 12 street change 24,000 was lowered to 17,938

Tape 2 Side A 152 to 184

#594 Joe Hill 219 East Charles did an inspection and there were errors in the record card last year was 40,119 and went up now 50,131

Tape 2 Side A 185 to 242

#1526 Ron and Linda Vlach 607 Ravenwood now at 144,181 last year was at 118,000 Look at comps in the area built in 1975 Tara court Bison the comps are all newer house Drake Lane is in Hidden Lakes discussion other protest was lowered

Tape 2 Side A 243 to 342

#1472 Lynn Werner condo in Circle 2821 Lakewood Circle in 2004 159,413 147,159 in 2005 #7 160,852 #8 162,732 units have not changed Darrel 1570 sq feet and 1/2basement finished compared one story and the other one is a one story and the finish on the basements are different one was a spec and one was special build question why theirs has jumped, will review the information

Tape 2 Side A 243 to 373

#1056 Sandra Havel 64,254 821 South Harrison by new city park this is a rental property was reduced 21,406 Darrel will do an inspection

Tepe 2 Side A 374 to 473

#479 Frank & Florence Kiolbasa bought as a bankruptcy purchased for 66,000 now 135,026 was 128,354 front door entry way calls it a crawl space entry way is on a slab reviewed the floor plan this need to be corrected

Tape 2 Side A 474 to 573

#2214 Bob Wagoner 1710 South Harrison did not talk to the referee home on the market listing 277,751 2005 332,258 new value requesting last years value no changes build in 1961 no finished basement original construction the same Darrel listed at 339,000 in the process of a divorce judge ordered the selling price

Tape 2 Side B 1 to 31

#990 Marlowe Vavra 2020 South Adams home value has decreased has a flat roof interior ceilings have been ruined they are plaster have termites is damage was there an inspection of the home was not done will do so

Tape 2 Side B 32 to 82

#1449 Craig Wescott, 1411 East 7th purchased fro community development modular home 49,014 dollars for the home no garage unfinished basement high for this area Darrel changed the quality of the home now at 108,218 used comps on east 7th all 1995 comps 77.08 sq ft did lowered to 102,197 based on sales of mobile homes market indicated that it is under valued will do an inspection

Tape 2 Side B 83 to 136 to 178

#340 Wallace Johnson 630 Ravenwood Drive cited comps in the area sales have been poor 2000 sq ft brick home inspected home could it be sold comps sold 126,000 and 120,00 4612 Tara Place 623 Ravenwood 629 Ravenwood will look at the comps and sq feet

Tape 2 Side B 179 to 205

#205 Mike Thompson located on East Nebraska Mike Thompson talked to the referee bank appraisal is 82,000 now at 102,988 look at the bank appraisal no basement

Tape 2 Side B 206 to 217

#40 Lawrence Blassingame 108 East Nile in Cairo Nebraska last year 68,000 does not think it will sell for 75,000 concern on the junk yard next door

Tape 2 Side B 218 to 301

#503 Maurice Horak had a hearing gone up every year valuation goes up lived there 15 years do not even gravel the road would like an inspection what is causing this to increase on used other manufactured homes he is requesting the board to consider the location two and a half miles off 281, 80 acres of land

Tape 2 Side B 302 to 317

#1175 Jon Urbina 1203 west Charles no garage or driveway unfinished basement not live able needs a lot of work 63,836 last year four layers of shingles did not meet with the referees Darrel questing the circuit breaker and some wires to the bathroom had to put in a new furnace requested an inspection

Tape 2 Side B 318 to 441

#942 Judy Wagner home build in 1888 she redid the home had an appraisal to referee would be a limited number of buyers concern on the comps that are used and the sales even if it would not sell was at 274,174 lowered to 219,214

Tape 2 Side B 442 to 489

#1316 Doug Emery North Sherman was here he has sale information that he will give to referees for their review

Tape 2 Side B 490 to 573 Tape 3 Side A 1 to 67 5:35 p.m. tape 3

#523 Elaine and Norman DeHarde questioned townhouse and condo and questioned the comps that were used her property shows duplex on it her concern is in the 6 years that lived there value on the land raised 4,000.00 but the total value has raised 34,674 dollars when up over 5,000.00 now is at 198,223 concern that the valuation will drop or stay the same concern on the use of a computer she does not know what the comps were would like to know that

Tape 3 Side A 68 to 110 5:36 p.m.

#481 Doug & Kim Landon 2712 West First problems in the basement drain does not work properly was 40,000 now at 72,000 questioned home that sold in his area will look at the comps referee stated said sq ft should be 736 corrected the basement finish and corrected the condition of the garage tried to sell at 62,000 three years ago

Tape 3 Side A 111 to 171

#1188 Steve and Cynthia Stahlnecker the increase last year was acceptable new air and furnace and did some update 316 East 20th homes in that area are selling well those have had a lot of improvements have a single car garage concrete needs to be redone the pictures were given to the referees basement semi finished current value 91,549 had water in the basement would like to do an inspection need to do a lot of repair

Tape 3 Side A 172 to 229

#1815 Timothy Spiehs 2121 West First his house does not have a basement homes next to him 50,123 all the same age single car garage the house next door has a basement Darrel supplied comps 2112 has a basement and some finish 61,008 his is at 65,814 his has original wiring small garage Darrel will equalize with his other homes are a lot older question on the date the homes were built

Tape 3 Side A 230 to 314

#551 Juanita Wheeler 1923 west 11th Street lived there 50 years no finish in basement cant use the basement lives alone was 44,000 last year now at 51,952 912 sq feet built in 1941

Tape 3 Side A 315 to 424

#1544 Jim Narber Floor to Ceiling Store had a sale price 520,000.00 and an appraisal would like the comps used in the appraisal he is at 507,000.00 purchase price ad there was a lease buy out use occupancy code and the sales showed that the properties were undervalued pulled out 200 properties that were retail and raised it 20% need to bring in the cops used in the appraisal

To 558

#1250 Randy Boltz 517 East Capital next to Capital Trailer court trains and trucks was at 70,671 now at 106,000 was in for the informal Darrell will look at this again he questioned why there is not an by pass for the truck traffic if this widened it

Tape 3 Side A 559 to 573 Tape 3 Side B 1 to 13

#569 Ralph Green 407 East Sunset 51,600 dropped by 63,000 this was built in 1955 built on a slab this will be reviewed

Tape 3 Side B 14 to 79

#2153 Janet Benson 2606 Braham no basement no finished upstairs comps across the street that have not sold 99,000 across the street one was listed for 104,000 1400 square feet she provided the comps she used a two story would not be comparable Darrel 2617 and 2605 Braham

Had 1100 appointments scheduled with the referees

Discussion on the process that the board wants to follow. Jan questioned if the post cards should even be sent out

Hearings closed at 7:00 p.m.

HALL COUNTY BOARD OF EQUALIZATION MEETING JULY 13,2005
FORMAL HEARINGS

Tape 3 Side B 193

Jan Pelland Hall county Assessor Read documents into the record

Roll call all present except Scott Arnold arrived

10:00 a.m.Tape 3 Side B 198 to 325

403 to 407 Delbert Stueven 5251 West Husker Highway was present this land is north of Cairo it is irrigated ground and he is expressed concern that more of the acres should be calssified as waste

405 Delber Stueven this is a duplex on East Bismarkthat is a rental property expressed concern on renting the property because of the traffic problems on Bismark

406 Delbert Stueven property located in 22-12-11 cited drainage issue because of the creek there is a mile of creek on the farm ground was already lowered 1,257 16 acres of waste it is gravity irrigated and there are two wells

407 Delbert Stueven this is his home it did have shake shingles and he changed them now asphalt bids for replacement was \$8,000.00 valuation lowered \$2,000.00 home went up \$50,000

Tape 3 Side B 326 to 356

784 Gary Meyers 322 East 5th present went to informal hearings cited location problem this is located at 5th & oak to high for the area was lowered \$11,780 the board will provide the comps that the referees used for his review

Tape 3 Side B 357 to 418

1059 Nancy Swezey 11498 South Hilltop Road Doniphan, rural Doniphan did have an informal hearing added a large garage last year was \$61,291 increased to \$98,589 was reduced 5,425 has a total of 2 acres of land will review

Tape 3 Side B 419 to 539

255 Su Moffet 1422 South Sylvan concerned on the neighborhood and concern on the location appraisal was done in 1991 neighborhood has not changed but value went up \$66,699 now \$87,308 this year Darrel referee did drive the neighborhood most homes in average to good condition

Taped 3 side b 540 to 573 Tape 4 Side A 1

451 Scott Kuehl 4347 Manchester present sq ft was reduced located in Capital Heights he cited homes in his area and noted the total sq ft they pay no other space in his home that can be converted to living space last year \$97,757 raised to \$114,9985 was reduced corrections were made Jan noted that on split levels some is used as basement the system only looks at above grade for the value

Tape 4 Side A 52 to 156

256 Roger Steven Lancaster 2809 Apache Road last year it was \$215,000 increased to \$328,852 concern on the comps that were used by the assessors office they are different styles information on handout cited 3 properties that are the same and value should be the same used TERC value to set the value and used the normal inflation rate to update the value if equalized he is requesting \$260,741 stayed the same Darrell questioned if 2715 Apache Road 1316 Grand Avenue , 2708 Arrowhead Road sold for \$82.60 sq ft sale price was \$389,000 he as the 6 comps the computer used Darrel has comps that referees pulled they will review the comps

Tape 4 Side A 157 to 180

62 Roger Petersen 4017 Buckingham – He has a concern on the size of his lots his value now is \$128,957 was at 88,511 this is only a 2 bedroom home on half a lot would like to see the comps that were used by te referees

Tape 4 Side A181 to 231

62 Kern Petersen 718 North 60th Road, Lincoln, Nebraska this is a property that is rented by his son build In 1911 plumbing the same and the furnace was rHe tried to sell it 4 years ago He would like to have them look at home for condition no inspection has been done

Tape 4 Side A 232 to 252

482 Michael Garrett P.O. Box 1507, Grand Island did the informal hearing concern on the comps that were used it was reduced by 229,738 would like to have it reviewed

Tape 4 Side A 253 to 291

1010 Grover J. Bartlett #6 Via Trivoli attended the informal hearings this is in Continual Gardens #6 it was an original show home. Other homes are all newer increase of \$40,000.00 up \$25,000 this year now at \$117,801 would like copies of the comps

Tape 4 Side A 292 to 323

382 Edward Costello 821 East Phoenix concerned that the home has deteriorated It was purchased after the tornado no improvements have been made he has a concern on the drainage house now the house sets lower than the street was at \$72,000 last year would have to replace the garage floor and the driveway

Tape 4 Side A 324 to 454

2264 Gary Deal 411 Renee Road was present He used comps in South Platte Township used Amick east homes for comps and some from Amick Acres west He is requesting equalization others increased 5.5% for improvements and his has increased 7.8%. The homes in Amick West only increased around 1.2% to 1.5% or less no sales history all new he lives in Amick West look at dates the homes were build and the sq feet cited other neighbors and the total sq feet of about 90% of living space homes are about the same all walk out basements concern that his went up 7.8% and others were only less than one or lower Darrell need to see the comps and Gary can talk to referee

Tape 4 Side A 455 to 492

74 Clifford Ostrander 906 North Evans had appraised at 36,000 they need the appraisal to review

Tape 4 Side a 493 to 574 Tape

585 to 591 Kevin Miller he has some rentals and his own home

585 304 North Carey home that he lives in now at 24,677 bough 3 or 4 years ago paid 23,000 three years ago

586 Kevin Miller 332 East Dodge all rentals repo's homes from the Secretary of Housing purchased for \$38,000 in 2002 old appraisal for \$38,000

Tape 4 Side B 1 to 58

587 rental property located at 112 West 10th 61,000 concern because of location provided pictures tired to sell property on market for 75,000 but location is bad no ne will look at it

588 the valuation on this property is ok with Kevin

589 1209 West Anna paid 31,000 now at 53,290 roof leaks rotted window renters destroyed sprinklers the rent is \$450.00 a month requested that referee looked at it

590 655 East Bischeld located by power plant paid 22,350 HUD repo's in 2000 gave 22,000 outside wall rotted and ready to fall down rented

591 502 West Charles and 314 North Cedar need new roof on both need new wiring old windows appraised 55,000 bank repo's was 79,000 renters destroy the homes

Tape 4 Side B 59 to 108

137 Maximo Ortiz 423 West 5th this is located 5th and Walnut rental property was lowered to \$59,706

136 Maximo Ortiz purchased 5 years ago 724 Freedom Drive now at \$115,497 was at 90,870 referees will look at this property

Tape 4 Side B 109 to 144

208 Eva Randolph 522 North Walnut ½ a lot no central air cited homes that sold in area at 64,000 was at 65,000 now at 81,000 will look at the area now there all rentals in the area

Tape 4 Side B 145 to 196

Robert McGeorge 710 South Blaine had referee look at the home paid too much for the home water runs into the garage three walls cracked in the basement needed a new roof purchased three years ago paid 90,000 value last year needs new sewer and new driveway

Tape 4, Side B 197 to 277

193 Jannelle Brown went to informals was lowered 2 neighbors homes larger than theirs went down now at \$101,386 cited neighbors value land increased last year garage on with the house Pelland explained the land and the improvements concerned on the second garage double the land and the extra garage her market value would be more because it is all together

Tape 4 Side B 278 to 327

1251 Anna & James Cochran present 221 West 5th rental concern on neighborhood

1252 Anna & James Cochran rental located at 517 West 5th would like to do an interior inspection of the home they will make an appointment with the referees

Tape 4 Sides B 328 to 493

956 Calvin Fuehrer 4302 Stoneridge Path he attended the informal had an appraisal at 201,198 set at cost of appraisal concern on appraisal is an 18X12 have to use neighbors driveway to access the shed the shed is at a garage value not used as a garage shop for storage no driveway to it, requesting to drop that value on the garage by 8,000 and they also expressed concern on the value of the fire place that is \$1,686 less on the fire place asked for 9,980 less honored he appraisal value will check pricing as a utility shed listed as a garage Calvin looked at sales in the area one on Pheasant average is \$154,414 quoted some other sales concern that other in the area did not have that high of an increase look at the garage also have the odor in the area

Tape 4, Side B 495 To 574

950 Lavern Kalkowski 909 West South Front ½ back west of Salvation Army converted home. This was their original home no paved streets noise from the trains and house has no central air sq footage use building for storage would like inspection on storage no paved parking it has 1 bedroom apartments except for one the home has the original windows original value 56,331 tried to sell at 70,000 at 2 years ago 142,926 original appraisal units \$325.00 each pay all the Utilities & cable TV they will review this

Tape 5 Side A 1 to 46

951 Laverne & Margaret Kalkowski this property is now Deans Den all apartment houses purchased for 10,000 no parking on central air new siding and roof value was \$32,265, now \$83,881 value will do an inspection on apartments and review

Tape 5 Side A 47 to 66

1428 Michael Spies 4241 Spur Lane This is in Western Heights new value is \$131,099 Michael is requesting an inspection

Tape 5 Side A 67 to 228

1709 Leo Mettenbrink 152 Acres \$249,000 last year and now at 292,876 concern that ground is sandy Jan stated that this land has already been special valued and they have adjusted the value for the problems on the property. The home is at 124,309 built in 1996 151,907 divided by 143.11 have to take off home site and roads at \$1,061.00 an acre there are 16 acres of grass rest is in irrigated and concern that land is sandy will look at it. The referees will review this again

Tape 5 Side A 229 to 392

357 Doris Wagner 1112 North Hancock – increased 40,000 now at 162,110 came to the informal hearings concern that other homes in the area went up 15,000 and her property went up 20,000 her valuation went up 40,000 there is a 3 car garage in back concern on the detached garage it is on at 20,485 did an inspection finished basement kitchen in the basement will look at the value for the second garage water problem in the back drainage problem in the back cement is cracked.

358 Doris Wagner – 2107 West 11th Street rental property it is rented get 600.00 a month valued at 67339 concern on homes on each side it is a 950 sq foot home

Tape 5 Sides A 393 to 511

1582 and 1583 Mary Fox 315 west Koenig apartment house duplex on at 100,000 concern on the location included a couple properties that are comps 1006 West Koenig sold for \$50,000.00 provided information on this one sold for 78,900 in 2003 sq ft 21.00 to 37.00 sq foot her location is located in problem area rent for 770.00 has two unites renters pay the gas and lights parking a problem

Tape 5 Side A 513 to 572 Tape 5 Side B 1 to 22

1583 Mary Fox second property 315 East Second one way street this is an apartment was at \$131,275 it is now at \$90,000 has 6 effencicy apartments noted sales on like properties She stated she receives 1,500.00 a month for rent and they pay the utilities provide appliances met with the referees also have the income expenses for the building

Tape 5 side B 23 to 61

1510 Elroy Schmidt 411 Johnson Drive was at 96,000 last year now at 115,000.00 Another property is now listed at 104,000.00 met with the referees used the one across the street and Kenned Place and Kenedy Court as comps the referees will look at the comps that he provided

Tape 5 Side B 62 to 142

2226 Alfredo Diaz for Maria Aldama 817 East 9th this home was valued at \$48,000 was at 58,000 HUD sale home next door sold at 16,000 needs new roof siding and contract requested an inspection need to know the condition of the home Darrell needs inspection Mr. Diaz expressed concern that one of his protests were lost he thought he filed on another property. He had a total of 5 protests. The assessors office will go upstairs and check on the forms to see if it was missed then they boad will come back to him

Tape 5 Side B 143 to 280

1176 Irma Jean Kruse irrigated acres of farm ground recommended no change 160,593 this was the 10% ordered increase all irrigated increased the county added a 10% increase and TERC was going to order an additional 10%but that did not happen It is all irrigated land and some acres were dropped in the class

1177 Irma Jean Kruse home place where she lives 75.14 acres went up 34,000 questioned the improvements \$28,098 two out buildings 94,000 for the house this does not include the site is at 1250.00 30 there are acres irrigated and there is also a creek that runs through the property she questioned the vaue of the home it was built in 1930 irrigated land is about the same Ms. Kruese questioned the board why they ae contributing dollars to the event center when is was voted down Lancaster noted that the county contributes gambling money to events center

1178 Irma Jean Kruse 40 acres will look at this also it has been adjusted went up the 10% need to look at the house have looked at the home will reviewe the paper work

Tape 5 Side B 282 to 326

1404 Dick Dubas just purchased the home 3 years old house when up 120,000.00 n value realtors fee is the commissions are all part of doing business sold and that is the cost questioned the realtors fee paid too much paid 392,000 for the home

Tape 5 Side B 327 to 374

480 Jackie Jones Has an appraisal for 180 Arizona Avenue has no basement in the home concern on the condition purchased in 1999 some water damage in the back on the siding came to the informal hearings it is dated appraisal 2 years ago was at 120,000 need copy of the appraisal need that information

Tape 5 Side B 375 to 574

2226-2230 Alfredo Diaz has a property that have 5 properties that he protested also has a vacant lot that he purchased for 16,000 valued at 20,000 depends on the area and what the value may be different concern that he filed a protest and clerk and assessor do not have one they will check all of the records to see if it is there

Tape 6 Side A 1 to 54

1245 Gary Frahm 303 East 6th questioned if he would like an inspection on the property he declined lowered to 45,000 discussion no inspection

Tape 6 Side A 55 to 193

1328 Ronny Meyer this is a spec home questioned when the inspection was done he has a % breakdown on the work he had a general contract and questioned how the over head profit would be handled the referee is not sure how that would be handled. The total is 23.7% does not have it sold yet he sold one last year for 240,000.00 and it is on the market for 239,000.00 he has had it listed but has not sold Amick Acres West asking to consider the completion of the home assessor used percentage of completion at the first of the year has not been inspected for occupancy yet will review this one

Tape 6 Side A 194 to 478

1880 Wayne Cornelius concern on the rendering plant concern on the land the home is on the home is at 94,300 land is 113,045 for the land alone 64.80 acres his is valued at 75% Wayne stated that this is sandy ground

1874 Wayne Cornelius 80 acres of land this land has a steep slope and some gravel have given a discount the value has been adjusted for the specific conditions irrigated land concern that land valued at 2000.00 an acre is not correct to high

1875 Wayne Cornelius 110 acres has been value adjusted received the 10% increase mid range ground

1876 Wayne Cornelius land old home no air or furnace lowered to 12,848 240 acres of land dry crop 25 acres 1.03 excreation 11 to 12 acres irrigated 190 acres irrigated has a pivot this has not been value adjusted have him check on the mapping it is at 2300.00 an acre Darrel questioned the buildings will do an inspection on the property

Tape 6 Side A 479 to 572

90 and 91 Robert Cramer and Charlotte Crawl protest #90 is at 243 South Vine father is now in nursing home it was valued has been raised and now at 61,878 the market

reflects the value it is a 1 story home and basement rental properties referees showed a map of the sales land went up and they can get copy of comps that support the value

91 Ronald & Charlotte Prawl 308 West 8th Street this is their home it was a HUD home purchased for \$55,000 questioend why it has increased to 97,529 a home across the street sold for 33,000 last year it was valued at \$65,444 compard it to a neighbors home and they are asking for \$67,500 Darrel stated they will pull the 305 West 8th comp and review they have already did an inspection

Tape 6 Side B 1 to 52

124 Gloria Presnell 2612 West 13th now at 137,616 concern on property at 2706 West 13th used as a comp this is a busy street has to go up some but not this much this home has not had and inspection will schedule one and review

Tape 6 Side B 53 to 180

2146 to 49 Dan Wagner 17562 West Husker Highway 39.79 acres Cameron twp across the road from where he lives 6.8 acres of dry land would like to have it as pasture ground Jan would like the FSA certification need the maps to verify

2147 is 39.79 acres 30-11-12 irrigated land is irrigated about 4 acres are to high if it is wr ground has to be classified as A-1 if the board wants to make a class adjustment can adjust 3 or 6 for a spot adjustment

2148 80 acres 8-11-12 dry land 71.98 Dry 1 ac of road and waste only at 2000.00 an acre thinks too high too high class based on soil type ad conversion have 7 ac of waste need the map to verify use

2149 1 acre home site 3.26 in farm site 70.63 ac irrigated 3.58 roads and ditch 1.11 of waste. The house is on at \$126,553 last year total was \$282,951 theer is a value of \$24,197 on out building and there are only 4 grain bins, the Lindsey bins are gone and there is a Chief bin he expressed concern on the value of the bins questioned the machine shed and the value 34 x 64 built in 1963 they will review the value of the bins and the machine shed

Tape 6 Side B 181 to 279

122 Bernard Harders 11644 West Old Potash Highway – concern on the house and buildings did an informal hearing the home is 100 years old he has no problem with the land did lower it \$9,000 concern on the number of buildings referee was out and verified that there are two homes

Tape 6 side B 280 To 314

346 – Gordon & Colleen O'Neill 1822 North Hancock - this home is listed for sale now at 69,900 has not been sold listed at 67,500 it is at 2216 North Howard will review

Tape 6 Side B 315 to 356

1515 David Venteicher 4210 Kay Avenue home has 1516 sq ft would like to look at the comps The referee drove by but he requested an interior inspection

Tape 6 Side B 357 to 460

1017 Pauline MCleery – 1405 West Noenig this property is located at 1103 South Vine it is a rental property that is rented to her son no improvements concern on lots across the street that are of more value This home is valued at \$73,885 that year it was at \$61,525 they did an inspection of the home will review

Meeting adjourned at 4:00 p.m. Next meeting will be July 14 at 2:00 p.m.

Marla J. Conley Hall County Clerk

HALL COUNTY BOARD OF EQUALIZATION MEETING JULY 14, 2005

CALL TO ORDER The meeting was called to order by Chairman Lancaster

ROLL CALL – Present on roll call were Scott Arnold, Jim Eriksen, Dick Hartman, Bob Humiston, Bud Jeffries, Pam Lancaster and Bob Rye.

Document for the record

- Copy of the certification of completing of the revision of the assessment roll
- Copy of the average levels of assessment of residential, commercial and agricultural properties
- Copy of the County Board resolution appointing referees
- Copy of the notice to taxpayer upon filing property valuation protest
- Copy of agreement between Hall County Board and Great Plains Appraisal
- Copy of policies and procedures of Hall County Assessor's Office
- Copy of 2005 Price Per Acre Sheet for Land Valuation Groups
- Copy of postcard notice sent to taxpayers after the informal hearings showing valuation change if any

Tape 6 Side B 490 to 527

833 William and Betty Henry #5 Jansen Circle, St. Paul, NE They own a building on Diers Road and it is being used as an office they questioned if there would be a difference in the valuation between office and retail space. Darrel stated that there would be a difference retail space rents for less than office space. They did supply with rent information and will need to let assessor know if it changes, but it is better to leave as is.

Tape 6 Side 528 to 573 Tape 7 Side A 1 to 35

1386 - Susan Niemoth present stated valuation was lowered but she expressed concern on the damage from the hail storm There was also damage from the flood in May it was lowered but hoping to lower some more talked to referee and they recommended no change. This is the 10% ordered increase. discussed the damage from the hail assessor stated that all of this land has all been special valued. The board will review.

Tape 7 Side A 36 to 139

1154 Harold Green. 2417 West John Street looked at values in a two or three block area wrote a summary sheet of the information would like to talk to the referee and have an explanation he requested a copy of the comps Darrel two properties 2324 West John sold for 150,000 provided copies Darrel will run an equalization study he also has an extra garage in the back sq ft basis in the area to determine 193,026 Mr. Green is asking for equalization with his neighbors instead of a sq ft value.

Tape 7 Side A 140 to 214

623 Annabell & James Houts 239 South Sycamore attend the informal hearings concern that her neighbors are valued lower Darrel used 10 comps to determine the value: 210 South Ashton and 222 South Campbell are two. Ashton Street is not the same 317 South Sycamore should be the same South Vine should also be the same hers is at \$74.00 304 S vine 74.00 sq ft and 241 South Vine asked referees to look at it

Tape 7 Side A 214 to 287

1078 Jim Seim present representing his mother Helen Seim at 803 N. Alpha Street. value not improved 808 West 16th getting 200.00 a month rent cannot justify 60,000. on this house they have a home on John Street and did improvements 900 sq ft home would like to sell make an appointment for inspection

Tape 7 Side A 288 to 368

2017 Jack West 4238 Vermont Avenue had lived in Omaha and it was rented out read statement and home has a lot of repairs that need to be done all routine maintenance but would improve sale value noted that only 2 homes on Vermont Avenue have a value higher than his requesting a value of \$96,292 need to address the condition of his home will make an appointment

Tape 7 Side A 369 to 416

797 Harold Bloomberg 250 North Carey concern on the value of 41,000 now at 55,954 Did not come in for a hearing will review

Tape 7 Side A 417 to 489

147 Deb Shrinner 204 North Elm Alda, NE porch has been removed foundation problems home has been Condemed no longer liveable the basement wall collapsed after the May storm she is now living with family requested referee's do an inspection because of condition she is trying to dispose of it.

Tape 7 Side A 490 to 574

1016 Jacobsen Enterprises 127 South buffalo Road, Doniphan, NE concern on the completion of the business located on Grand Island Mall Parking lot 80% completion of the project met with the referees had an appraisal value at the appraisal cost this is commercial complete is at 80% Darrell will work outside structure was complete was adjusted to appraisal requesting to be adjust to the 80% Darrel in building now completed this is Pay It Agiabn sports etc receives 7,000.00 will meet with the referees

Tape 7 Side B 1 to 10

Codner JT 4 Terry & Carolyn Loeschen this is rental property and she has a concern on the condition requested an inspection

Tape 7 Side B 10 to 36

2216 Glen Lorance 1220 West John property located there increased by 37 % now at 92,826 all original will talk to the referees buildi in 1948 Darrel will review the sales and look at exterior and review the sales in the area

Tape 7 Side B 37 to 72

1973 Maudie Walters, 301 West third business property she received cards and was reduced noted buldigs in block that sold for 70,000 Kens appliance and it sold for 80,000 and sold for 60,000 hers is 92,300 storage on the second level do have the basement will look again Darrel using the same sales she also noted the building across the street that sold Darrel discussion on the sales and other buildings

Tape 7 Side B 95 to 135

317 Tamra Campbell 3008 Colonial Lane she noted 3 roperties that have sold 3024 Colonail Laneshe had copies of the sales on mapsifter can see sales She requested to see the comps the referees used The will do an equalization study

Tape 7 Side B 136 to 166

1324 Steve Craig 602 Leisure Lane Hasings, NE this is for Craig corp new constrctuion home and he provided informationm he is asking for 180,000 Darrel realtors do a market trend on new construction they changed it to \$181,762

Tape 7 Side B 166 183

1694 GISC Land Development LLC David Albers 1530 South 70th Street Lincoln, NE he noted that the number of acres are wrong and provided information it was 6.88 acres are wrong should be 6.29 acres this will be changed

Tae 7 Side B 184 to 200

1604 James Kramer purchase price was \$145,000 need a copy of the purchase agreement to add to the file this will be reviewed

Tape 7 Sde B 209 to 224

1684 Frank Jarecke 618 South Plum Road it is only 4 years old need copy of the appraisal to review and will consider \$132,021

Tape 7 Side B 225 To 258

673 Darwyn Buettner 1603 Parkview Drive talked to the referees and looked at sales in the area and sales indicated value is correct the property went up 9% 209,223 value the will provide him with the information

Tape 7 Side B 259 to 352

1283 Sheree Giesenhagen 168 Ponderosa Court protested value and did an inspection was lowered to 382,000 concern on the price of the lots ad compared to highest sq ft cost now at 130.00 sq ft home at Ponderosa 314, 326, 35 Ponderosa are other sales in the area 4,159 sq foot home excellant quality theirs is 150.33 a sq ft need to address the other sales on the lake 308 Ponderosa was built the same time

Tae 7 Side B 353 to 462

1478 Larry Schmidt 1204 South Gunbarrel Road this was protested last year and it was reduced. This is Paradise Lakes they met with the referees discussion on the comps that were used 1430 South Gunbarrel sold for \$211,000 expressed concern on the railroad and questioned the detached garage will be reviewed.

Tape 7 Side B 463 to 527

916 Genevieve Rose 313 South Sycamore this house was at 49,000 no valued ate 77,973 this is an old area of town and concern on the fact that the basement is wet will review

Tape 7 Side B 528 to 575

1257 Rogene Feldman, 233 Lakeside Grand Island this is a rental property that she owns located at 1404 West Louise this is on the east sid of Broadwell it was damabed by the rentors the property rents for \$600.00 a month ws at 78,000 last yeare now at \$93,000. will review

Tape 8 Side A 1 to 43

538 Wade & Virginia Haynes 14362 W Whitecloud Road they have a small dairy with a 1500 head of cattle feed lot located next to them they cannot open a window the property is located south of Cairo they did meet with the referees Darrel need to address concerns and look at the area

Tape 8 Side A 44 to 96

1669, 1670 and 1671 Nitzel and Company 1119 south Pine value went up 1116 south Pine is his sons house used some comps this is by the old Drisbachs would like to see the comps he can get the comps that they used
1670 is on 6th street and a rental property \$450.00 a month 1222 East 6 Street they will review and provide him with a copy of the comps that were used

Tape 8 Side A to 97 to 136

440 Sue Nelson 3124 Goldenrod Drive 34,900 increase looked at meadow lane sub properties that were sold and average value is 111,583 116,372 talk to referees need to give the comps and look over

Tape 8 Side A 137 to 197

2213 Kyle & Becky Sterner 215 Sunny Drive in Doniphan up 15.5% increase brought in 2003 for 125,000 and now at 135,000 has the appraisal they did a time adjustment to determine value will review this

Tape 8 Side A 198 to 264

1618 Jackie Meister and Rich Grondin 1212 Warren Lane all protested the value off of st paul Road protest #1217 Ubanks 95,000 to 70,000, protest #1204 Grineel went down to 75,000 then went to 79,000 need to do an equalization study on this area Darrel will review

Tape 8 Side A 265 to 367

1644 610 North Locust Ed Ziska pleased with the referees 143,337 the home is distressed on a small lot lot was split does not have own water and sewer tapped to 204 206 West 6th brought down 100 year old home rents for 400.00 a month will look at comp 616 west 7th same design

1649 Ed Ziska 1218 north boardwell purchased a year ago was purchased for 27,000 no change on value used comps and used sq ft 13th and boardwell need to do a drive by on this property Ed concern

Tape 8 Side A 368 to 424

Jo mandolities 2912 Goldenrod Drive rand in meadow lane sub build new home 1976 sq ft 3 bedroom 2/12 bath 68.43 sq ft newer other at 14.00 sq ft on other homes now at 157,000 was 133,986 last year used some comps cant find a comp is available would like to see comps

Tape 8 side A 425 to 479

60 Mars Gaeye 1620 Parkview drive 187,985 to 294,811 build in 1975 comps are lower larger home he can copy of comps if he has comps he did not meet with referees

Tape 8 Side A 480 to 536

1531 Raymond Wooten 617 East 13th street build in 1923 was at \$4,8523, value now at \$78,692 concern on the neighborhood question on the area will review

Tape 8 Side A 537 to 579 Side B 1 to 41

2200 Ron Bickford realtor with Woods Bros was at \$90,882 increased to \$114,944 per sq ft he did not talk to a referee, home on corner lot has serious water problems cited 1000 or 145,000 Darrel submitted information but did not do an interior inspection will review

Tape 8 Side B 42 to 84

1626 Saul & Yolanda Nuncio 4323 Manchester Road Grand Island, noted similar home in neighborhood his home has a partial basement and other comp he used is a split level discussion was held on the crawl space in the home this needs to be measured The referee will make an appointment to look at this today

Tape 8 Side B 85 to 116

891 Cloe Aguilar for Deanna Aguilar 1405 East 6th Grand Island build in 1979 the newer home is bigger 68,000 need to look at this one no one came in for an appointment they would like to have the referee look at this

Tape 8 Side B 117 to 150

780 Mike & Jody Nelson 2521 Commerce Parkview Sub added an addition no basement single level ranch met with the referees water is contaminated will show the comps that were used DEQ said that it is safe to use for bathing and washing but they cannot drink the water it does not sound like they will be able to have city water anytime soon this will be reviewed

Tape 8 Side B 151 to 192

818 Ronald & Evelyn Laub 450 East Hwy #34 Grand Island, NE now at \$146,424 it is a 70 year old home on 11 acres had appraisal for \$130,000 3 years ago but the appraisal would be time adjustment no direct access to highway will be reviewed

Tape 8 Side B 193 to 300

2015 JoAnne & Will Bennett 1716 Doreen Street met with the referee and did do an inspection no comps assessment 152,447 to 236,559 made improvements to the home appraisal was at 175,000 need time adjustment on the appraisal in 1998 requesting 180,000. there are issues in the area need comps

Tape 8 Side B 300 to 405

135 Jon & Dayla Sack, 4023 Faidley Avenue Grand Island, met with the referee was reduced removed finished basement 4016 Faidley Avenue that was built the same there's is 175,000 and theirs is 194,000 submitted an appraisal did time adjustment have equalization issue show the comps and equalization issue look at the quality that is on the record

Tape 8 Side B 406 to 569

2198 Dan McWhirter 480 Rosedale Road modular home and a horse barn have out buildings limited market requested to keep at 192,636 house when to 96,000 to 117,000 no change stayed

2199 Delbert Hurst 404 West Pine, Doniphan, NE this is his home this home need to be burned down in old part of town 100 year old home poor condition is a crack house tis is in an estate 107 East Cedar in Doniphan

Tape 9 Side A 1 to 30

2244 Doreen Kosmicki 1307 West division Grand Island, this need to be looked at in O'Neill Sub

2245 Doreen Kosmicki, 1307 West division, Grand Island, this is on Division Street concern on home in area requested comps requested it to be increased to \$104,937

Tape 9 Side A 31 to 68

264 Ronald Cox 3007 Sunflower Drive, requesting value be placed at the purchase price now at 135,000 question on comps did not meet with the referees Darrell was supplied house price index will try to address will review this again

Tape 9 Side A 69 to 107

1300 Jeffrey & Diane Kostbahn 1604 Rosemont now at 135,652 listing in the area for sale for 139,000n questioned detached garage it on the 4 carde had an appointment they can get the comps 1944 sq feet living area

Tape 9 Side A 108 to 169

1706 Marvin Reif 216 Lakeside Drive 179,550 now 231,929 there was a reduction of 8,682 has an appraisal needs time adjustment he had some comps addition was started in January 1 and it was 70% complete on the addition will address this issue

Tape 9 Side A 170 to 191

700 Bridget O'Neil 218 East 11th Street, no improvements concern on the neighborhood was 60,000 will look at the area

Tape 9 Side A 192 to 244

1836 Tom Grooms 3604 South Blaine lot price is ok house is overvalued his at \$103.00 sq ft home sold for 98.00 sqft conceded on the good or average condition of the home he would like to have the comps he is on a septic tank concern on the water issue Darrell has in 2001 paid 220,000 paid too much

Tape 9 Side A 245 to 292

1416 Daniel Roberta Durso 2418 Pioneer Blvd purchased in November 1995 met with the referees now \$144,111 darrell he would like to look at the condition

Tape 9 Side A 293 to 340

1197 James Holtgrewe 311 Renee Road last year was 167,580 sales on left and right support his is at 110.00 sq ft home for sale across street selling for less 100.00 sq ft Darel quoted sales in the area that have sold for 112.00 and 113.00 sales support the value they have on his

Tape 9 Side A 341 to 407

2239 Troy Chadler 2307 West Charles cost per sq ft his is \$18.48 compared to other home that is \$13.35 he has detached garage and she has sprinkler and fenced 2303 West Charles will provide Troy with the comps and review requesting equalization

Tape 9 side A 408 to 543

1281 Daniel & Julia Wescoatt, 2331 North Howard Avenue, His is 97.54 sq ft 2319 north howard sold for 70,000 split lve same sq footage get copies of the comps buildt because of the tornado Darrel will look at this sale

Tape 9 Side A 543 to 565

1230 Alan Gibreal, this is on South Cedar Duplex purchased for 45,000 will look at it again and look at the personal property that was included thee was personall property included in the purchase price Darrell will look at this again

Tape 9 Side B 1 to 100

1964 James Arter, 927 M Street Lincoln, this a condo at the Yancy unit 1002 all nits wre lowered except his no sense tht his was not lowered units are the same and his is higher they will look at it concern on the price of other units and why his was not lowered

2099 Ty & Wendy Romsa homes in Riverside these homes have sold and his value concern that the value of these homes are to high noted a sale across the street that sold for 105,000 he provided comps on homes that have sold would like to see comps from darrel

Tape 9 Side B 101 to 152

1153 and 1155 David Nagorski 2012 West 12th now at 52,536 and 1155 104 Beachwood stated the same 73,311 these are rental properties rent at 528.00 930 sq feet will look at this again

Tape 9 Side B 153 to 184

763 Terrell and Rita Hemmer 902 Eldorado Street 89,145 new value this is blighted and sub standard talked to the referees and in heavy industry area look at the value of \$68,783 last year

Tape 9 Side B 185 to 239

1863 Robert Brewer 719 West 15 Street neighbor is 65,000 and his is 711 West 5th his is 85,402 2 bedroom check oh te drawing of the garage

Tape 9 Side B 242 to 331

2219 Wayne Sasge use sale comps and not just sq ft questionef the value on property across the street at 1710 Columbia Circle Darrel discussion with him and discussed the comps and the quality of the home and how that affects the value

Tape 9 Side B 332 to 384

43 Alvind & Kathryn Panker, property at 608 Stagecoach Road Lowered to 167,000 he paid 105,000 for the purchase Darrel has real estate transfer statement use the sale price

Tape 9 Side B 385 to 451

1687 Justjn and Tina Bourland 616 South Madison, purchased two years ago went up 15,000 quoted one across the street requesting 82,000 to 85,00 home in the neighborhood sold for 82,000 the comps were on west of broadwell and he is on the east will review

Tape 9 Side B 452 - 524

2232 Terry Maske 4210 Nevada Avenue water in the basement have beaver system and 2 sump pumps water runs through the basement Darrel did not see it would like to do the interior inspection consider the condition of the basement

Tape 10 Side A 1 to 104

997 David Fairbanks 112 West 9th purchased for 40,000 in 1996 will look at this one

998 429 Wyandotte provided cost comparison on the home value now at 151,210 his home since 1998 seven years gone from 90,000 to 151,210 neighbor purchased for 1994 reviewed the comps

999 415 West 5th and 409 owns both they are rentals from 31,000 to 51,000 will address the comps

Tape 10 Side A 105 to 180

898 Todd Gallion, this is his rental property 803 West third investment property new value is 88,800 was 56,790 last year paid 42,500 roof is bad transients break into the home and he can't keep them out put on property on market converted to apartment in 1940 three units rented 200.00 per month some renters from Libya he pays electric and water

899 Todd Gallion brought in 1993 214 East Koenig condemned property was at 30,324 last year was now at 90,000 rental propped duplex only one occupied 300.00 and 350.00 he pays water sewer and garbage

Tape 10 Side A 182 to 301

766 3121 South Garland C L Stevenson protested last year supplied information Darrel they will review it should show 6,000.00 increase unique property

Tape 10 Side A 302 to 573 Side B 1 to 58

1918 and 1919 Gary Thomas 18695 West Rainforth Road, Wood River home built in 1918 226,431 lowered 212,246 decrease 14,485 78.33 irrigated home site grass and dry roads and ditch 198.491 this was the 10% on irrigated and the residential revaluation on the house home built in 1890 lowered the house this land was a river bed so shallow top soil other land has sold for 3000.00 an acre 1919 the 2 acres that are his home valued at 99,000 had water from the 5/11/05 storm concern on the water that comes to this property

Tape 10 Side B 59 to 75

1592 Brad Adams lowered provided an appraisal was at 75,000 use time adjustment on the appraisal need to look at the comps 304 thebbie Cairo Nebraska will review again

Tape 10 Side 75 to

201 Anna Wuehler 415 East Second Street Gutted the home and did not get any building permits was at 47,342 sits on a small lot purchase price was honored last year wiring needed redone and plumbing did an inspection last year return to the referees and have them look at it

Adjourned hearings at 8:10 p.m.